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Cynthia T. Brown, Chief  
Section of Administration, Office of Proceedings  
Surface Transportation Board  
395 E Street, SW  
Washington DC 20423-0001

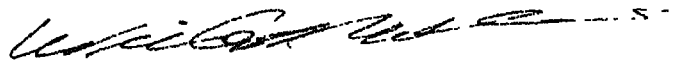
Re: *Indiana Southwestern Railway Co. - Abandonment Exemption - In Posey and Vanderburgh Counties, IN*, STB Docket No. AB-1065X

Dear Ms. Brown:

On October 25, 2010, Indiana Southwestern Railway Co. ("ISW") filed an abandonment notice of exemption (the "Notice") in the above-referenced proceeding. I have since learned that numbered page 2 of the Notice states, inconsistently, that ISW plans to consummate the abandonment "on or after January 15, 2011 (50 days after filing the notice of exemption)." Actually, the 50th day from the date of filing is *December 15, 2010*, not January 15 of next year. To clarify, ISW intends to accomplish abandonment in 50 days - specifically, on or after December 15, 2010. We apologize for the inconvenience, and would ask that the formal notice that the Board shortly will publish reflect ISW's plan to consummate abandonment 50 days after filing the Notice - on or after December 15, 2010.

Please let me know if you have any questions concerning the foregoing correction to the Notice. Thank you for allowing us the opportunity to address this matter.

Sincerely,



William A. Mullins

cc: J. Michael Carr